THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.17321 OF 2006

Dated 12-02-2007

Between:

M/s Globe Electricals ... Petitioner

And

Income-Tax Officer and another ... Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND

THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.17321 OF 2006

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki)*

Heard learned counsel for the parties.

This is a writ petition challenging the order of assessment made under Section 144 of the Income-Tax Act, 1961 (for short "the Act"). It appears that after returns were filed by the petitioner, the case of the petitioner was taken for scrutiny. Notices were issued to him continuously from 23-05-1997 till 17-03-1998. In all about seven notices were given to him. In response to the notice dated 08-12-1997, the authorized representative of the petitioner appeared before the Assessing Officer on 16-12-1997 and sought time to produce the information required by the Department. He did not appear thereafter and the petitioner changed his authorized representative and filed power of attorney in favour of Sri M.S.V.Ramana Murthy, Chartered Accountant, on 16-12-1997 authorizing him to represent the petitioner before the Income-Tax authorities in connection with the assessments, but he did not appear and there was no response from the side of the petitioner. The Assessing Officer again issued notice dated 18-02-1998 giving a final opportunity to the petitioner to produce the books of accounts, registers and vouchers and

posted the case for hearing on 27-02-1998. The petitioner was also informed that the assessment had to be completed by 31-03-1998 otherwise, the claim would be time-barred. In spite of it, the petitioner did not appear. Perhaps it was the intention of the petitioner to see that the matter gets time-barred, therefore, he did not appear in spite of several notices.

Learned counsel for the petitioner submits that after the Department decides to complete the assessment under Section 144 of the Act, another notice is required to be given.

The impugned order itself shows that notices under Sections 143(2) and 142(1) of the Act for production of records and appearance were also issued to the petitioner.

In this view of the matter, we do not find any illegality in the order passed by the authorities. Therefore, the writ petition fails and is accordingly dismissed. No order as to costs.

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(Bilal Nazki,J)

Dated 12th February, 2007

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(Nooty Ramamohana Rao,J)

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